

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

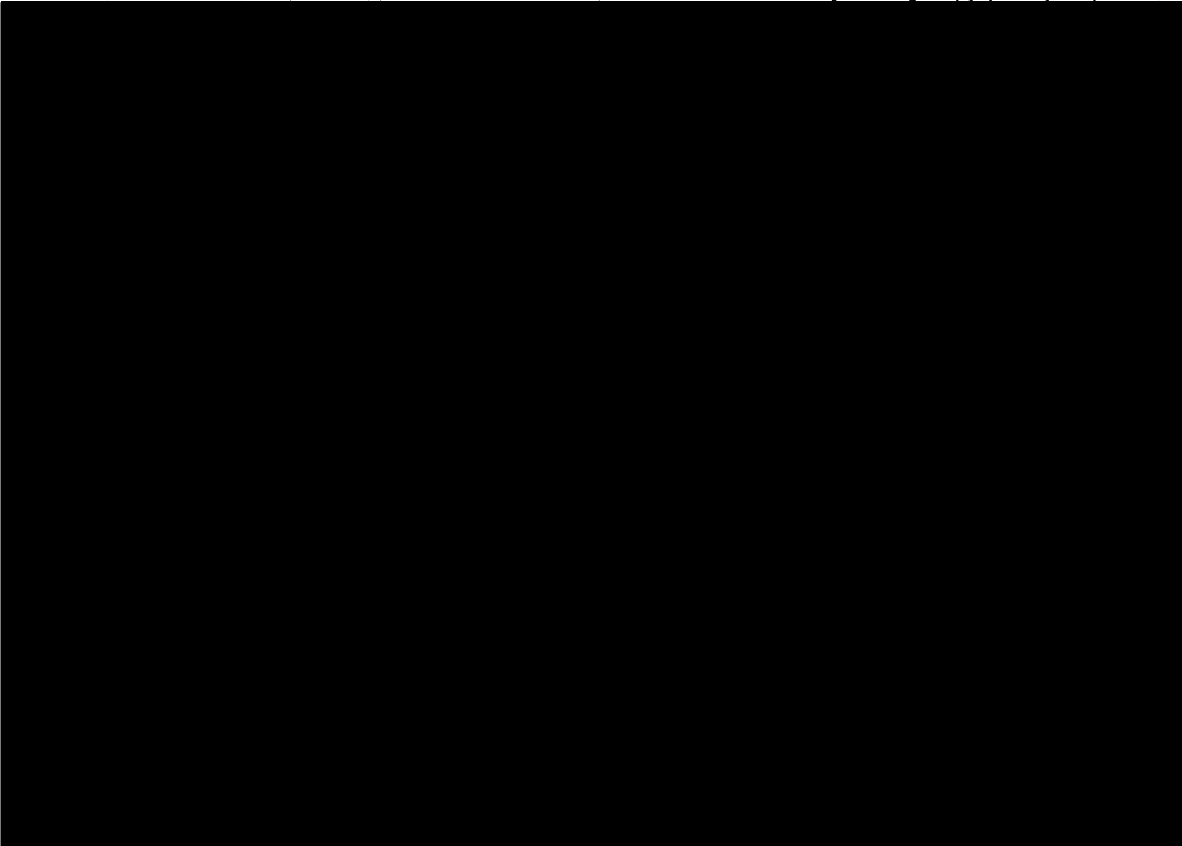
ACTION DATE: 02/04/2005 SYSTEM DATE: 02/04/2005 CONTACT: OTHER CREATE ID: 23061337

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TC to him. Spoke with Steven Lynch. Stated he is the one to speak to about this matter.

States entity is a single member, disregarded entity, who's single member is a Single Member Limited Partnership (didn't provide name or EIN, will provide later), which has several limited partners (including Dennis Allison). States all income is reported on the Pennsylvania Limited Partnership tax returns under its EIN.

Verified past receipt of PUB 1, 594, 1660 etc and asked if he understood and if he had any questions. TP stated he understood and has no questions, but couldn't talk now, because he is waiting on a conference call.

Requested payment. TP states he hopes to get liability paid relatively shortly, but isn't sure he can do within next 60 days. Will need to discuss with partners etc.

Claims paid \$22,390.86 on 1/27/2005 on (01)200406 covering tax.

Understands he owes another \$5,000.00 approx. in P & I on this period.

Also understands he owes (01)200409 and (01)200412 tax, penalty and interest. States 941 for 200412 was filed timely and

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Form 940 for 200412 was filed and paid timely by 01/31/2005.

TP requests update of balances owed as soon as payments/returns post etc. Requested if he could wait to give me financial information, including name and EIN of LLC until Monday (2:00 PM phone conversation). I agreed, but reminded him of need to start making current FTD's (biweekly payroll, not sure next payday), if I were to give him extension of time. TP agreed to fax me over diagram of LLC structure, so I could decipher perhaps who is liable etc. Warned him if no phone call to discuss payment/financial information in detail by 02/08/2005, I would file lien and pursue enforced levy action against assets found of PA Limited Liability Partnership (single member, disregarded entity of Iceoplex at Southpointe LLC).

Follow up - 02/07/2005 at 2:00 PM - Contact Steven Lynch, President of LLC at 412-422-7612, and Fax him over status of account information to 412-422-3366.

NOTE: Unable to obtain any more information because TP had to get on to conference call.

Follow up-02/07/2005.

ACTION DATE: 02/07/2005 SYSTEM DATE: 02/07/2005 CONTACT: OFFICE CREATE ID: 23061337

GENERAL HISTORY

TC to Steven J. Lynch for 2:00 PM phone conversation planned. Spoke with him. Verified that he is the President of Iceoplex at Southpointe LLC and also the President of SRA Investment (General Partner of Southpointe Rink Associates, L.P., which is 100 owner/member of Iceoplex at Southpointe, LLC (disregarded entity). He is also the signer of all tax returns for the LLC.

Reviewed PUB 1, 594, 1660 summarizing TP rights. Asked if understood and if any questions. TP stated he understood and had no questions.

Requested payment. States in the middle of an emergency family situation and can't really tell me when the LLC can pay. He believes shortly, but not sure. States needs to sit down with me and go over finances. Doesn't know that he can guarantee full payment within 60 days, but hopefully shortly thereafter.

Discussed lien filing. TP asked that I hold off on lien filing until we meet review finances etc. Advised of need for complete financial information on Form 433B of both Iceoplex at Southpointe LLC and Southpointe Rink Associates

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L.P. TP agreed to provide. Also agreed to stay current from this day forward. Agreed to hold off on lien filing for now as long as TP agrees to stay current and apply for loan to full pay or provide me some other plan for paying within 60 - 90 days.

States has anywhere between 78-100 PT employees who do work on ice rink, soccer fields etc. TP's paid every other Friday. Not sure if last Friday or this Friday is payroll date. Aware of need to make FTD's by Wednesday following Friday payroll and need to provide me verification.

Concentrated on assets of Southpointe Rink Associates L.P. (Single Owner Member of disregarded entity, Iceoplex at Southpoint, LLC) (PA LLC). Indicates limited partnership owns:

Real Estate - Land and building where Iceoplex is located.

FMV = (approx. \$5,000,000)

Encumbrance = \$4,000,000 (SKYBANK)

Vehicles - Either none or 1 vehicle - 1995/1996 Red Chevy Pick-up Truck is either owned by Limited Partnership or Colussy Chevrolet. Claims sits at business (ICS address) with plow. Used for cleaning parking lot after it snows.

Bank Account: Believes there may be a small checking account at Provident Bank or some other bank. Not sure.

A/R - Notes Receivable:

- Indicates Pens LTD (Jays Sports Bar) leases space from Southpointe Rink Associates, L.P. for approx. \$8,333.00 per month or \$100,000.00 per year. Claims he is good friend of owner. Levy source located in Murrys ville PA.
- Indicates Body Tech at South Point LLC leases property also from Iceoplex at Southpoint LLC for \$7,000.00 per month. Same address as LLC entity.

Claims building there is leased to LLC but believes LP owns LLC.

No other information except that Dennis Lynch agrees to meet with me on 02/15/2005 at 1:00 PM to discuss payment of liability. Advised TP to appear if possible with completed 433B on both entities (Limited Partnership and LLC), provide me verification of bi-weekly payday and timely FTD, and current financial information on both entities.

Warned him of immediate lien filing and sending of Final Notice with Intent to levy against assets of owner/member Southpointe Rink Associates, L.P. (including bank accounts, receivables etc), if TP did not appear with information for appt.

Also made him aware of possible TFRP recommendation, summons for TP and 3rd party records etc.

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ACTION DATE: 02/15/2005 SYSTEM DATE: 02/15/2005 CONTACT: OFFICE CREATE ID: 23061337

GENERAL HISTORY

Steven Lynch phoned earlier in day rescheduling appt from 1:00 PM to 3:00 PM.
-Met with Steven Lynch in office at 3:00 PM. Handed him Publication 1, 594, 1660 etc and explained rights per PUB 1, 594, 1660 etc.
Emphasized right to representation, right to speak to GM, right to CDP/CAP appeal, right to contact Taxpayer Advocate etc.
Asked if he understood. TP stated "Yes". Asked if any questions, TP stated "No".

Requested payment. TP states he cannot now, but believes he can pay within 60 days.

TP indicates that he signs the tax returns and handles all tax matters that come up for LLC, but he does not sign checks. States he does have signatory authority to sign checks for the LLC (single member, disregarded entity). States unprepared to provide me complete 433B's on each entity. States hasn't had time to get me the information that I need. In addition, hasn't had time to get me copies of articles of organization or other documents that reflect that this entity is a single member, disregarded entity. Did obtain partial 433B of Southpointe Rink Associates and set deadlines with the taxpayer to provide additional information, along with full paying within 60 days.

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GENERAL HISTORY

CONTINUED: Yesterdays appt with Steven Lynch, President & signatory.
433B on the single member owner/member of Iceoplex at Southpointe LLC
(disregarded entity), Southpointe Rink Associates, L.P., reflects:

- I. L.P (owner/member) has 3 partners (1 General Partner and 2 Limited Partners).
 - A. General Partner (1%) SRA Investment LLC)PA LLC (25-1882465)
(same address)
 - B. Limited Partner -(74%)-SRA Investment Co. (PA LP)(25-1882277)
(same address)
 - C. Limited Partner -(25%)Belzberg/Baldwin Sports Associates, LP
(IL LP) (31-4157191) (address in Illinois)

Steven Lynch is the President of the LLC (Iceoplex at Southpointe LLC) and also the President of SRA Investment LLC, which is the General Partner that has a 1% interest in the single owner/member entity, Southpointe Rink Associates, L.P.

States Southpointe Rink Associates, L.P. (owner/member) has no employees, but the LLC (taxpayer) does have employees. The LLC basically owns all the personal property down as Southpointe (Zamboni's etc.), while Southpointe Rink Associates, L.P. owns the real estate and holds the leases on the real estate. Believes it owns no vehicles and has no bank accounts.

REAL PROPERTY: 114 Southpointe Blvd. - Commercial Building/Land - Ice Rink
Canonsburg, PA 15317 Jays Sports Bar, Body Tech,
Iceoplex at Southpointe LLC

FMV = \$4,000,000.00
Mortgage Balance = \$4,500,000.00 (SKYBANK)
Equity = (\$500,000.00) Original Purchase (Land)-- 1994

A/R-Notes Receivable =

1. Pens LTD, (D/B/A Jay's Sports Bar) = \$39,000.00 due upon
Murrysville, PA ----- termination of lease - but
lease termination date is
disputed. Litigation started.
2. Pens LTD (D/B/A Jay's Sports Bar) = L.P. is payed \$8,333.33 per
Murrysville, PA ----- month until at least the end
of 2005 (again date when lease
expires is in question).
3. Body Tech at Southpointe LLC L.P. is payed \$7,000.00 per

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Same address as ICS

per month until around 2007
(when lease expires)

4. Iceoplex at Southpointe LLC
(same address as ICS)

LLC leases space from L.P.
(same address as ICS.)

NOTE: (IMPORTANT): TP claims that SKYBANK filed a blanket financing statement securing all lease contracts, future rents etc. Not sure that this would effect future levies of the taxpayer.

BANKS: Believes none in L.P. name. Claims he will verify this and return information to me.

VEHICLES: NONE - Not sure about Red Pick Up Truck sitting down at the Iceoplex with plow. Believes either owned by the LLC, leased, possibly still owned by automobile dealership (possible swap/trade by providing advertising for business, and then they provide the LLC to use vehicle (?).

433B on LLC: Unable to provide today, but did tell me that all other assets located down at the Iceoplex would be owned by the LLC (personal property). States he will complete, sign and date and return to me by 03/08/2005, along with corrected 433B on L.P.

Requested 4180 interview in regards to his responsibility for unpaid trust fund taxes (handing and explaining Notice 609 and 783). TP requested that we not go through interview now, because it is the intention of the business to full pay (01)200406, 200409, 200412 tax and interest at least by 04/15/2005. By the same token, TP requested we also hold off in having him complete Form 433-A.

Furthermore, he wants to possibly get penalties abated. Advised him of need to put his request in writing for penalty abatement. Explained if reasonable cause is determined, the penalties will be submitted to my supervisor for his approval. If I deny penalty abatement, I would send letter/appeal rights to him, advising him of appeal process (again).

Compliance:

941 FTD for (01)200503 payroll date 2/4/05 was made on 2/8/2005. Next one is due for 2/18/2005 payroll - by 2/23/2005. TP agrees to make FTD's timely from here on out and then send me verification every two weeks of timely FTD's being made.

941 for 200412 - Claims filed, but unpaid - Faxing me copy of return that was previously filed by 02/23/2005.

940 for 200412 - Claims filed and paid - (2,140.00-) claims covers tax. Will provide copy of 940 filed by 2/23/2005.

1065's thru 200312 - Filed previously by the owner/member L.P. (verified).

W-4, W-3/W-2's, 1099's - Discussed and verified that TP understood forms and their responsibility for filing and when to file these forms or provide to IRS etc.

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1040's - All filed and paid thru 200312 - Verified previously.

Related Entities: Already aware of past dealings with office in regards to these matters (CID rejection, Exam referral, TFRP recommendation in Appeals). Will do additional research of EIN's at later date.

Cause: -TP claims funds used to pay other bills (misappropriated funds).

Cure: -Advised TP of correct appropriation to cover entire payroll, not just net payroll.

Handed Form 9297 - Setting deadlines for additional information and advising him of consequences for failing to provide.

1. FTD verification every two weeks starting 2/23/2005.
2. Copy of 941 and 940 previously filed by: 2/23/2005
3. Completed Form 433B's on both entities (TP/LLC and owner/member L.P), articles or organization and information that verifies the taxpayer is a single/member owner of a disregarded LLC, called Iceoplex at Southpointe, LLC by 3/8/05
4. Full payment of (01)200406, 200409, 200412 liabilities by 4/15/2005 (advising him if penalty abatement request is not agreed to and TP goes to appeals, then I would need at least tax and interest paid, while Appeals considers the taxpayer's request.

Warned TP if he didn't comply by providing the above information, I would file lien immediately (reminding him of Appeal Rights) and also send Final Notice with the Intent to Levy bank accounts, accounts receivable, and other things of the Single Member Owner of the Disregarded LLC that we the taxpayer has a right to receive. TP agreed. Also reminded him of the pursuit of TFRP investigation, along with summons of the taxpayer and/or third parties. TP agreed.

NOTE: TP wants account transcripts - Requested transcripts. Will mail to him by 02/22/2005.

Follow up - 02/23/2005.

FTD verification, copy of 941 and 940 for 200412 and forward account transcripts (literals) to TP. Check compliance on other entities.

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GENERAL HISTORY

[REDACTED]

Follow up-02/23/2005 - Response from Lynch, send letter and literals to him, copy of 940 and 941 for 200412 and FTD verification, then 3/8/05 for 9297 information etc.

-Voice mail check reflected Steven Lynch requested that I send literals to ICS address, Suite 200, to his attention.

[REDACTED]

[REDACTED]

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Organization (or similar information)
NOTE: Voice mail message late in the day yesterday from TP indicates that TP needs another 7-10 days to complete 433B's and provide articles of organization or other verification of type of LLC. Requests that I call him at 412-422-7612 to discuss additional time needs. TC there. Not present. LMCB.

ACTION DATE: 03/16/2005 SYSTEM DATE: 03/16/2005 CONTACT: OTHER CREATE ID: 23061337

GENERAL HISTORY

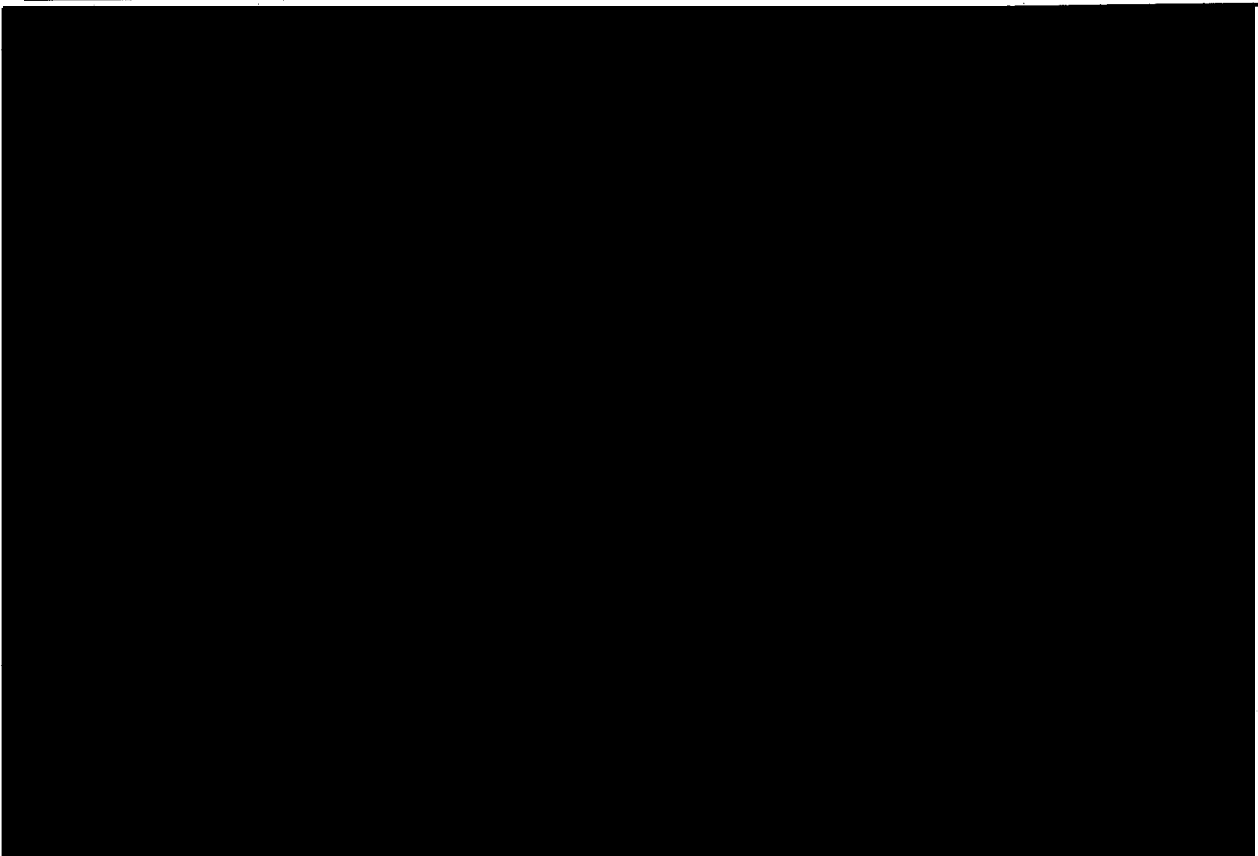
Flexiplace:

Return voice mail message from Steven Lynch. Indicates can complete information regarding the Articles of Organization this week, but can't get me 433'B's until early next week. Requests return call to 412-422-7612.

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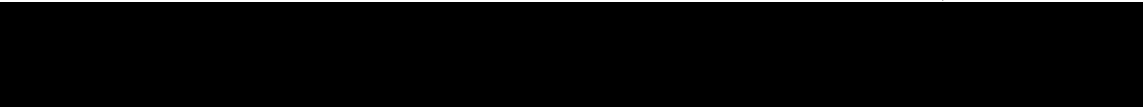
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ACTION DATE: 04/13/2005 SYSTEM DATE: 04/13/2005 CONTACT: OFFICE CREATE ID: 23061337

GENERAL HISTORY



TC made to TP.

1. Questioned him about FTD - States it was made Monday, 4/11/2005 but he has been out of town and unable to fax me over verification. States FTD was in the \$2,000 - \$3,000.00 range he believes. States will fax me verification by 04/18/2005.
2. Also advised him that I thought I would provide courtesy call to provide payoff on (01)200406 - 4,886.77
200409 - 20,516.18
200412 - 23,328.79
TOTAL = 48,731.74

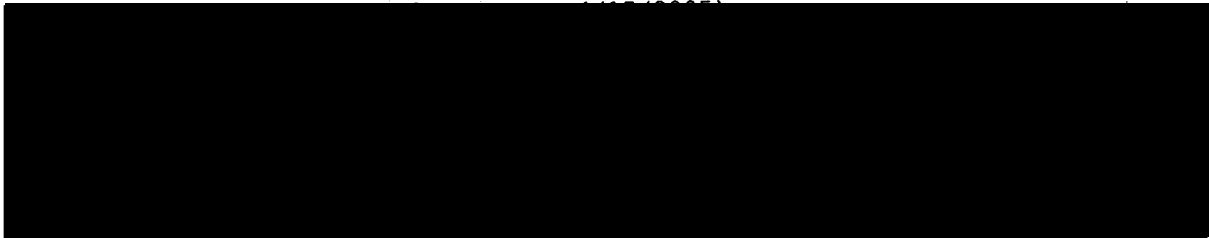
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TP indicated that he isn't sure whether he would have full payment for 4/15/2005, but he is hopeful that he will have something. States he may have to come up with what he can and request IA. Advised him that if no full payment, I would have to file lien regardless. TP suggested possible alternative. Advised him I would consider possible IA as an alternative, but I would still have to file lien. Furthermore, advised him that if I did not receive full payment and he wanted to discuss an alternative, he needed to contact me first thing on 04/18/2005 to discuss. Reminded him of Final Notice with the intent to levy, bank accounts, accounts receivable, possible summons of the taxpayer, third parties, and pursuit of TFRP assessment recommendation.

NOTE: TP could not speak any longer. Indicated late for meeting.



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TC 971 AC 066 04/23/2005 GENERATED

INCLUDE MODULE(S): 01/200409 01/200406 01/200412

ACTION DATE: 05/03/2005 SYSTEM DATE: 05/03/2005 CONTACT: OFFICE CREATE ID: 23061337

GENERAL HISTORY

[REDACTED]

TC made to Steven Lynch - Not present. Left message on his personal voice mail regarding the need for CDP Appeal on General Partner, SRA Investment LLC, General Partner or at least return call so we could discuss. Later read manual and determined other CDP appeal on Partnership not needed. TC back to Steven Lynch. Advised him of CDP appeal on General Partnership not needed.

[REDACTED]

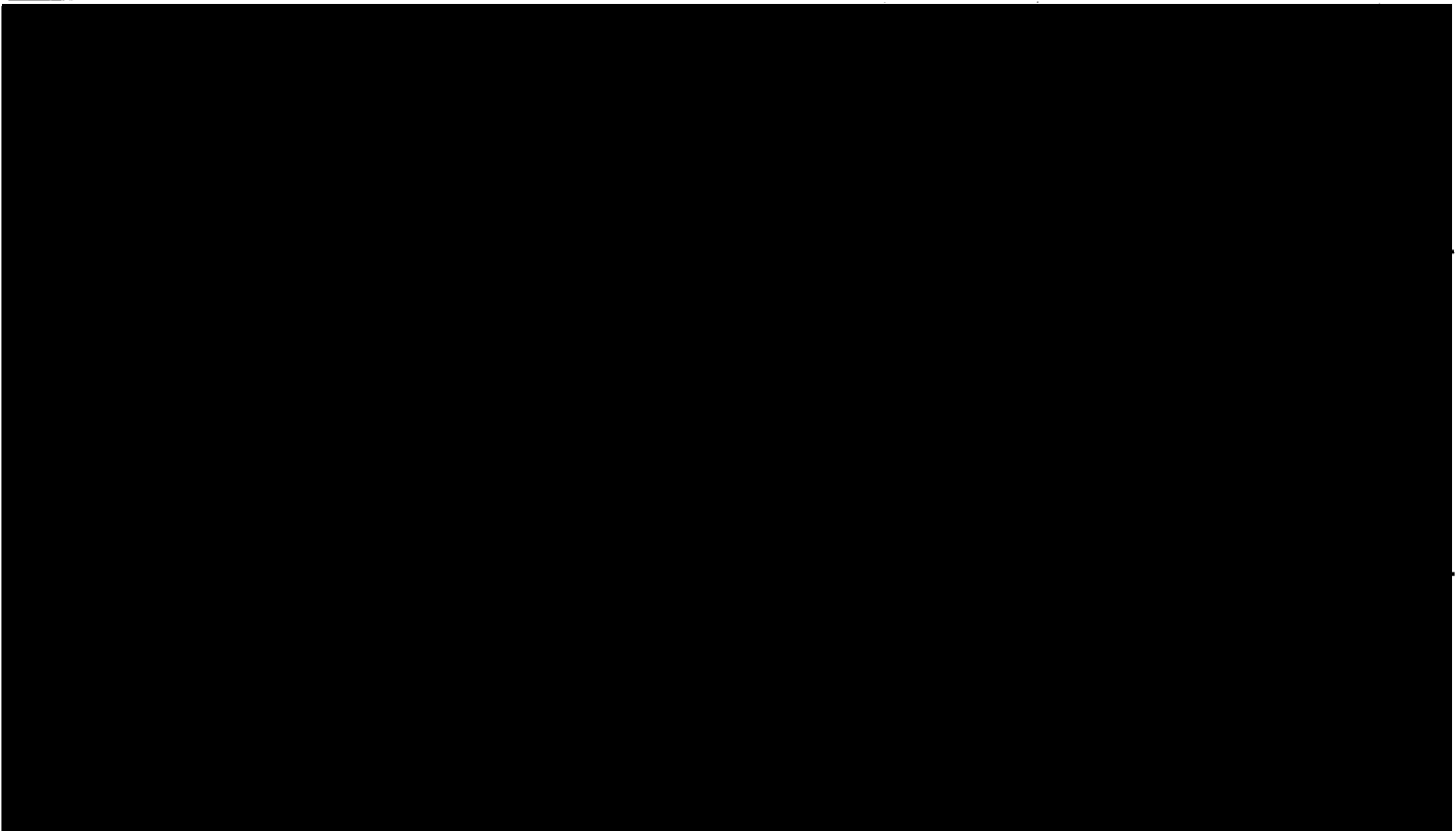
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Name: ICEOPLEX AT SOUTHPOINTE LLC

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ACTION DATE: 08/30/2005 SYSTEM DATE: 08/30/2005 CONTACT: OFFICE CREATE ID: 23061325

GENERAL HISTORY

Another p call to LYNCH 412-422-7612-----left another
message-----concerning TFRP -----Later, p call from LYNCH ---requests
I FAX him the 2751 and 1153 -----I FAXED ; 412-422-3366 the 1153
and 2751 to LYNCH . LYNCH does not recall receiving the info , but he will
review and call back . Discussed TFRP
-----APPEALS-----

LYNCH has LOIS V on his CDP hearing and is working with her on that issue.

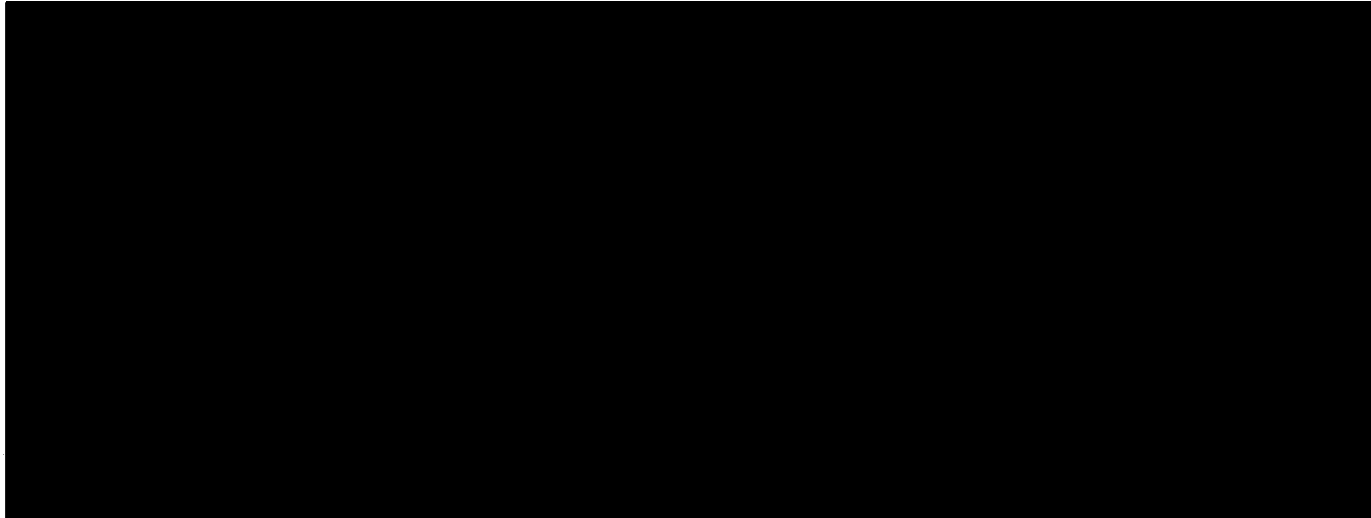


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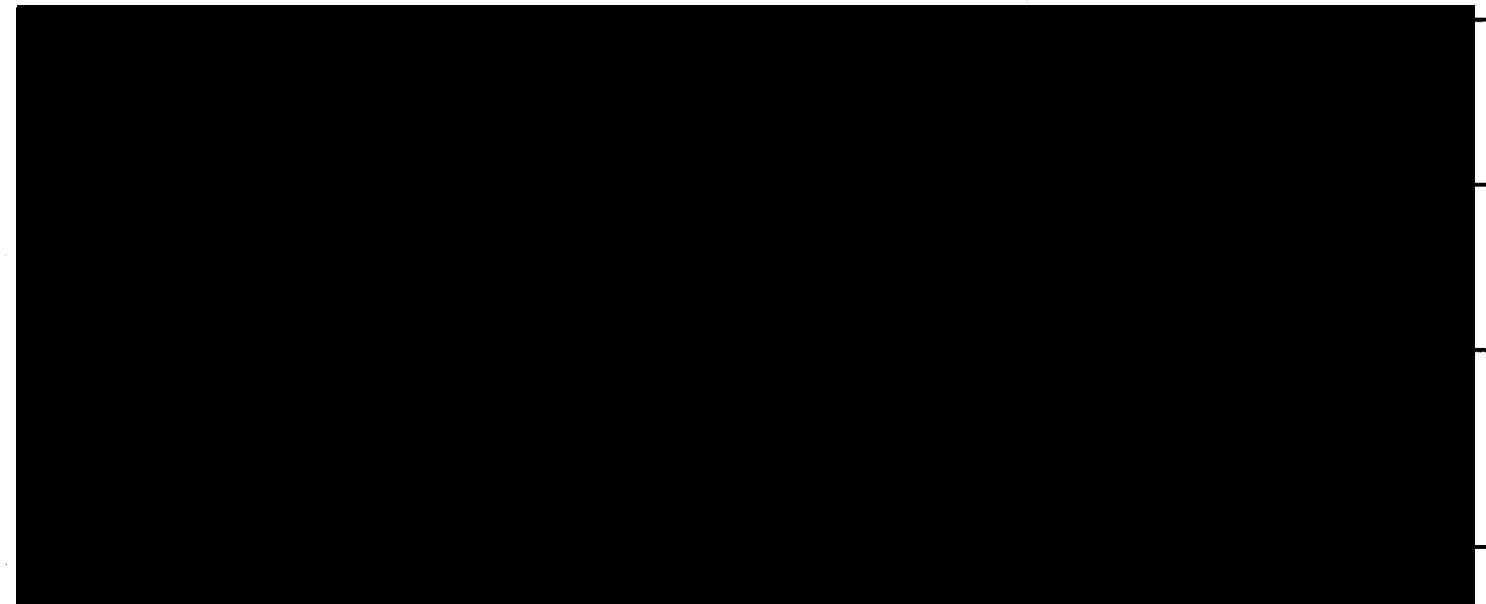
ACTION DATE: 04/11/2006 SYSTEM DATE: 04/11/2006 CONTACT: OFFICE CREATE ID: 22061325

GENERAL HISTORY

P call from TP-----reviewed FTDS--liens--1058--TFRP--levy--appeals.

TP said (later received) FAX copies of FTDS for 01 200409 and 200412 . TP said he wants this RO to contact him in a few weeks with remaining balances. Requested MFTRA X----

Later, received FAX that this EIN is not liable for 1065 .



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ACTION DATE: 11/15/2006 SYSTEM DATE: 11/15/2006 CONTACT: OTHER CREATE ID: 22062439

GENERAL HISTORY

Flexiplace:

Return voice mail message from Steven Lynch. Requested return call to 412-422-7612. TC there. Not present. LMCB.



ACTION DATE: 11/16/2006 SYSTEM DATE: 11/16/2006 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

Voice mail message from Steve Lynch. Indicates this morning would be good time to discuss. Requested return call to 412-422-7612. TC there. Not present. Voice mail indicates he is in office, but away from desk. LMCB. 2363 forwarded to delete 1065 F/R. Follow up - later today - return call from Steven Lynch.

-Return call from Steve Lynch - Provided my complete name, title, badge number and verified past receipt of PUB 1, 594, 1660, and his understanding of TP rights. Reviewed right to representation, right to speak to GM,

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CDP/CAP appeal rights, TAO rights, and 3rd party rights. TP indicated he understood and had no questions.

- Reviewed account and requested (01)200406, 200409, 200412 full payment, 200603 return, copy of 200609 return. TP agrees to pay remaining interest, but wants to submit request for penalty abatement. Advised her of right to submit, but my right to either abate or deny abatement with appeal rights. States (01)200603 will file, but (17,052.32-) tax is paid in full. Also agrees to send copy of (01)200609 return previously filed. States should be 0 balance owed. 200612 - believes all FTD's made timely (every other week). States unaware of status of (01)200506 in appeals (Status 72).
- Mentioned SRA INVESTMENT LLC (06)200212 penalty. TP believes liable, but will likely submit penalty appeal also.
- Verified that there has been no change in Iceoplex At Southpointe entity. Reviewed past 433B of both Southpointe Rink Associates, LP (single member owner) and GP (SRA INVESTMENT LLC).
- Advised TP of need for:

Form 941 for 200603, 200609 copy and FTD verification by 11/27/2006 and then 12/16/2006 for specific requests for penalty abatements on (01)200406, 200409, 200412. Warned if not received by due dates given, I would pursue additional lien filing (if needed) and pursuit of enforced levy action of A/R and bank accounts and other assets found of single member owner and general partners assets. Completed and mailed Form 9297 to TP.

Note: also mentioned need for penalty abatement request under SRA Investment LLC for (06)200212 (abatement for reasonable cause.).

Cause/Cure: misappropriated funds towards things other than taxed. Correct appropriations to cover employee payroll - FTD requirements.

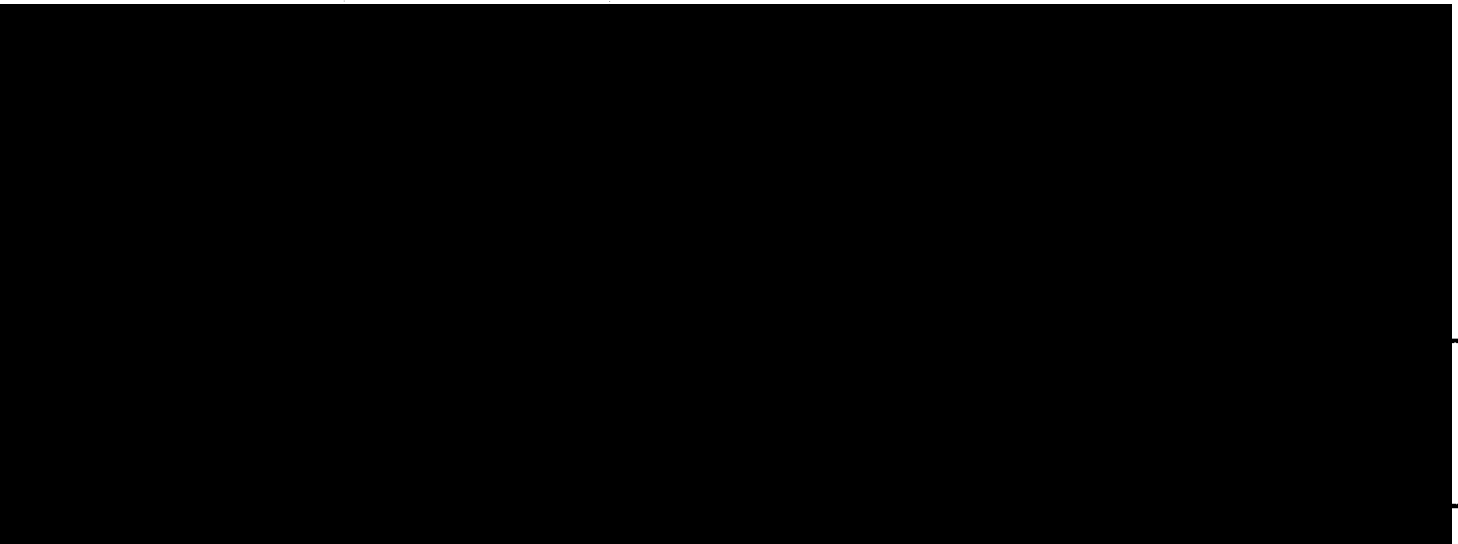
Compliance: (01)200612 - believes FTD's made timely (?).
940-all filed and paid.
1040's - believes all filed and paid.
1099's/W-4/W-3/W-2's - aware of when to file. Also all timely.

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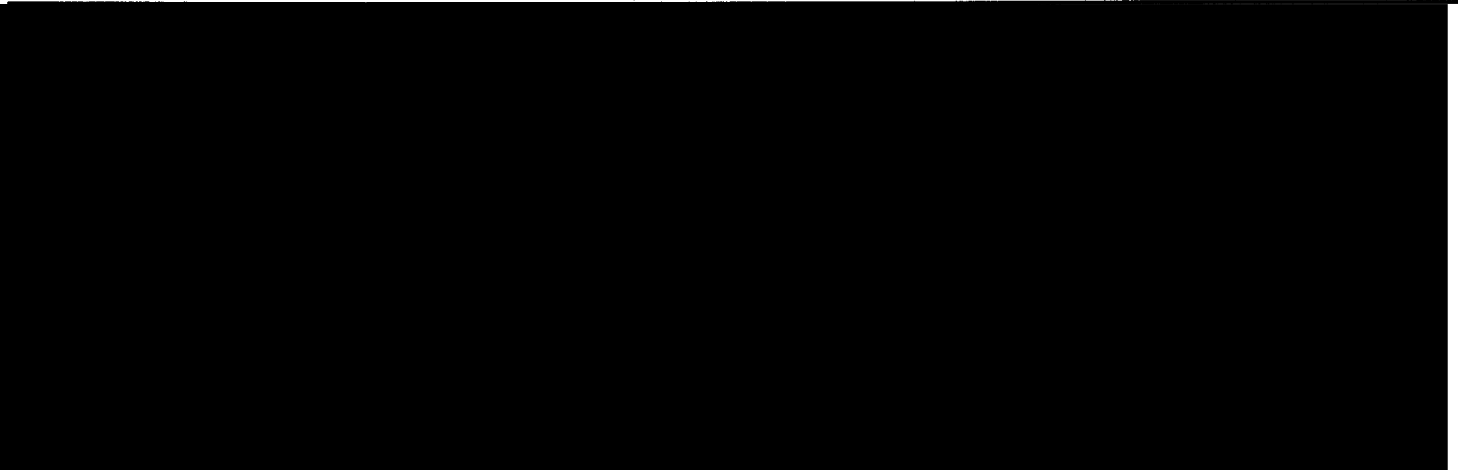
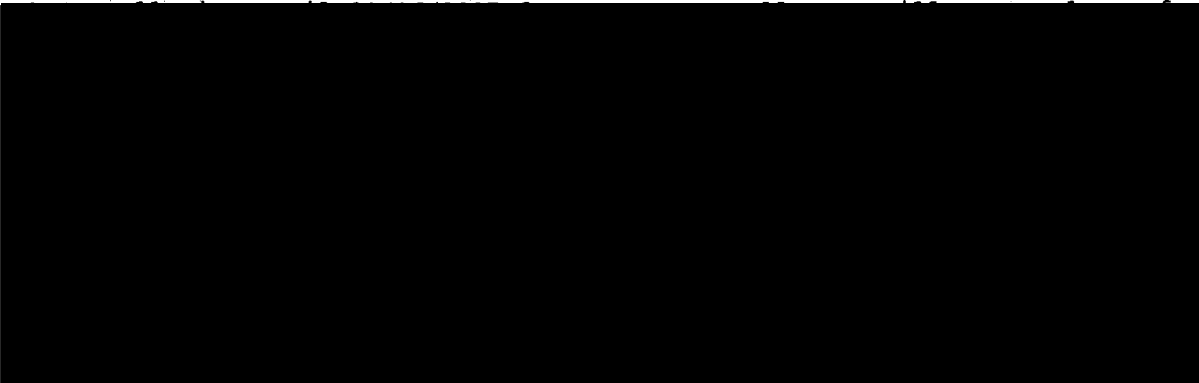
Name: ICEOPLEX AT SOUTHPOINTE LLC

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GENERAL HISTORY

Voice mail message from Steven Lynch - Requested I return his call.
TC to him at 412-422-7612. Not present. LMCB.

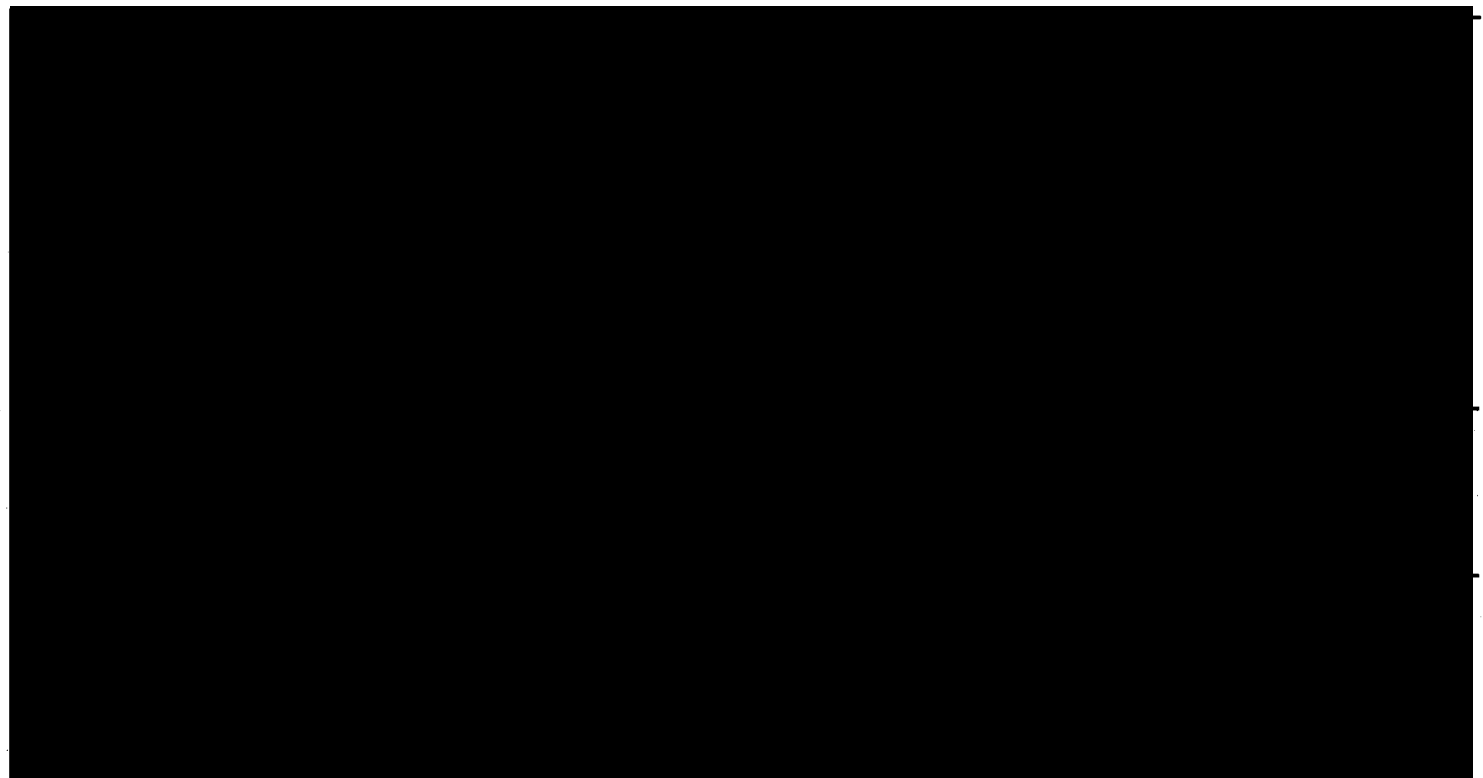
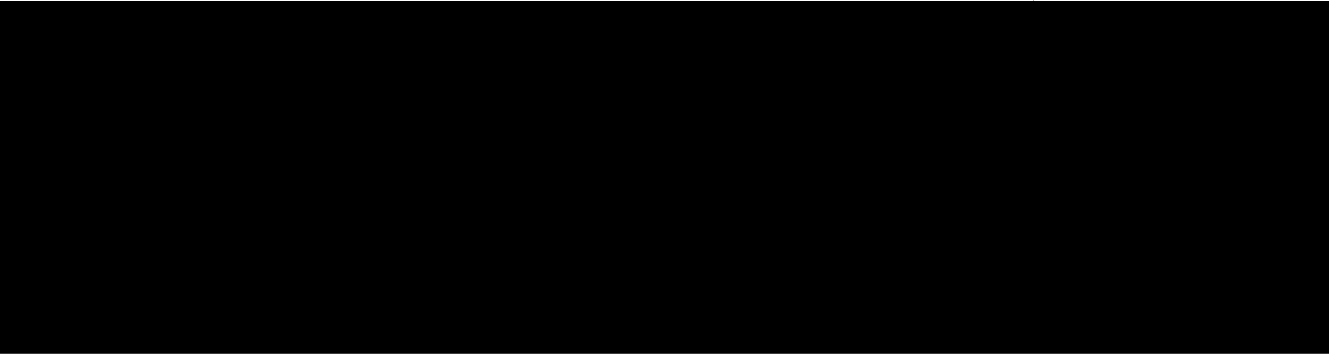


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ACTION DATE: 03/07/2007 SYSTEM DATE: 03/07/2007 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

TC from Steven Lynch. Returning call regarding related entity, SJR Development Company Inc. While talking to me about this entity, he asked why I was illegally levying his customers when this entity is in Appeals. Advised him that I was not aware of any case currently in Appeals regarding this entity, single member owner or it's general partner. Advised him of me being aware of previous CDP Appeal file by Southpointe Rink Associates LTD, but Appeals already sustaining our position and returning file to collections for enforcement etc. Advised him I was aware of CDP Appeal filed on related entity, Alder Street

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Management Co and my forwarding this case to Appeals, but not on Iceoplex.

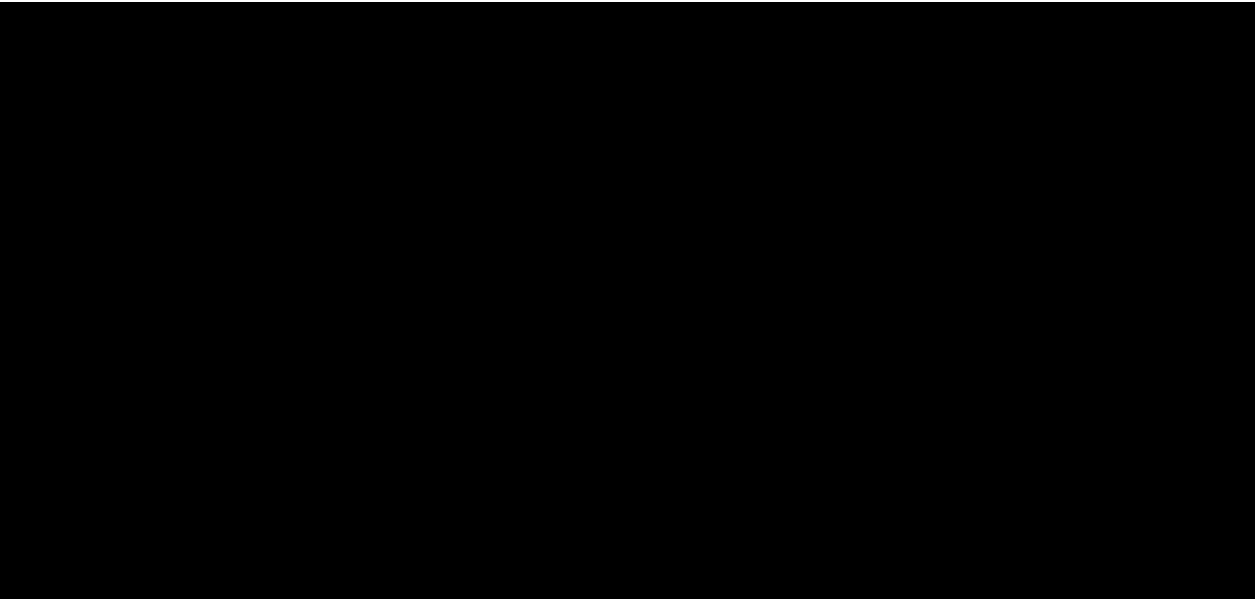
Note;

Did receive in mail information that TP did not get credit for \$2,900.80 FTD made on 4/11/2005 for 200506 quarter (in response to my contact with Steve Lynch regarding personal TFRP assessed). TP sent me a copy of deposit made for me to trace. TP indicates he wants payment (FTD) applied here, to eliminate personal assessment under SSN.

As far as levies - states not sure if any \$'s are owed to them by companies, but agreed to review and let me know.

Advised TP of my still agreeing to review any request he may have for penalty abatement, but I also needed him to provide full payment of interest and an appeal (if I denied abateemnt), before I could hold off on any additional collection. Again TP could not commit to a time frame when he could provide me information, but he did indicate that it was his plan to provide me penalty abatement request and pay interest.

Advised TP until he provided me the information I needed, I would continue to pursue enforced collection action.



Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

Tc to Steven Lynch. Spoke with him. Advised him that I received CAP Appeal on Southpointe Rink Associates and that I spoke with GM about. Provide GM name and phone number and asked TP to phone him to discuss and resolve.

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 03/14/2007 SYSTEM DATE: 03/14/2007 CONTACT: OTHER CREATE ID: 22062401

TP/POA CONTACT

TP/POA CONTACT

RESULTS: Spoke to Mr. Lynch regarding CAP appeal, noted that the lien was filed with the concurrence of our counsel and appeared to be correct to me, advised I would forward the case to Appeals, GAD, GM.

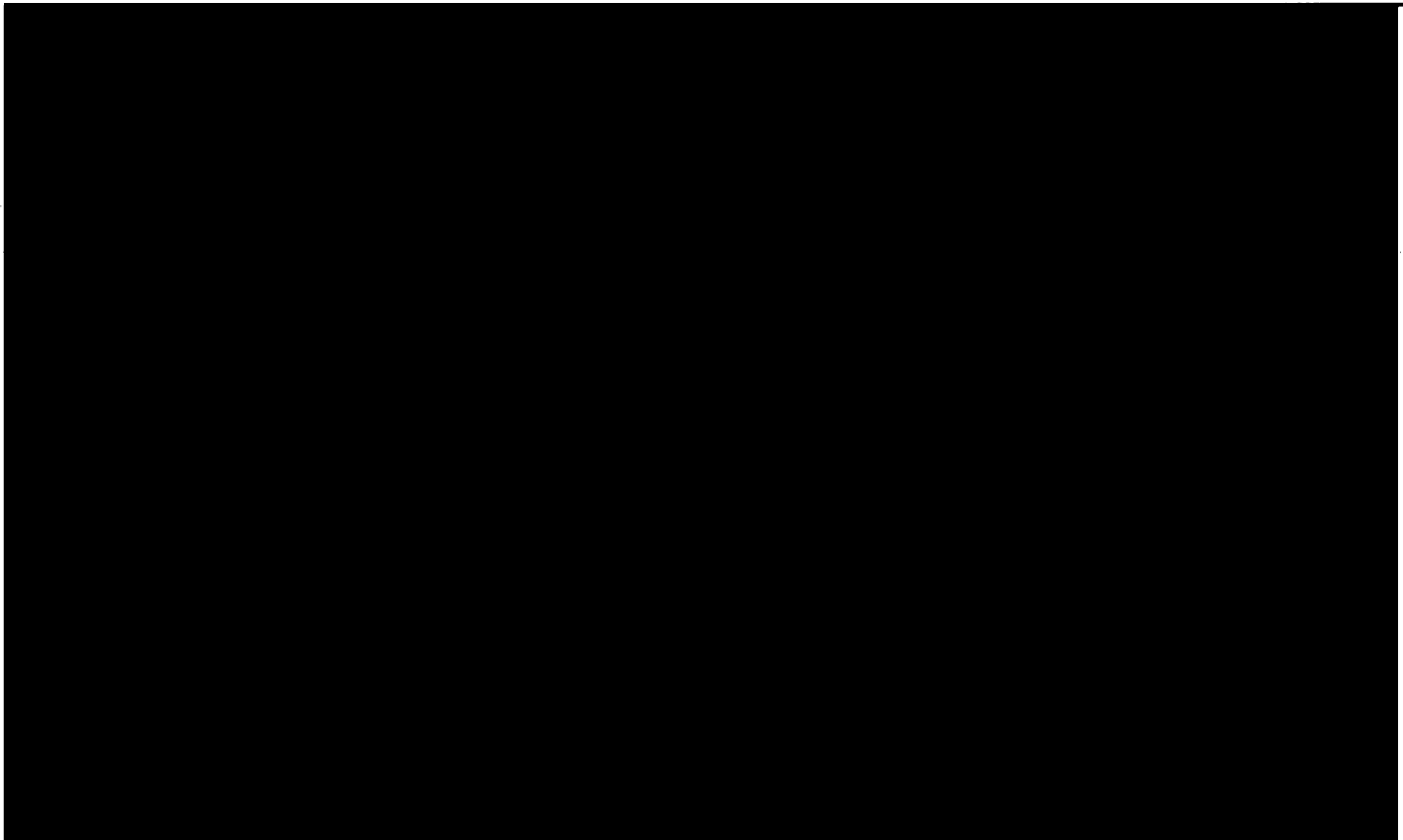
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Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

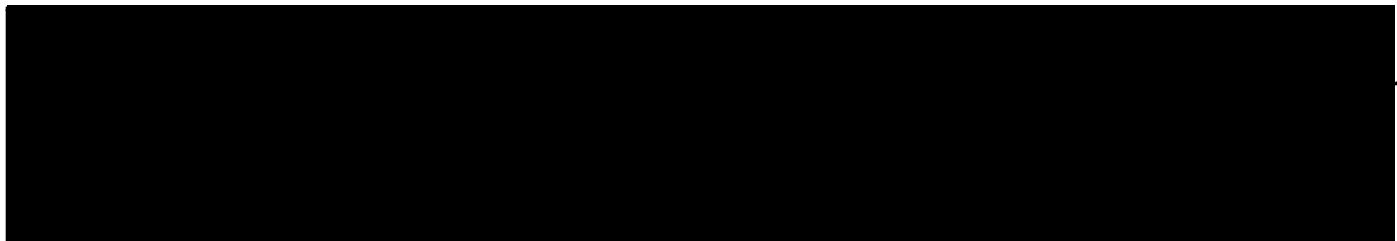


ACTION DATE: 04/20/2007 SYSTEM DATE: 04/20/2007 CONTACT: OTHER CREATE ID: 22062439

GENERAL HISTORY

Flexiplace:

TC from Lynch yesterday. Requested literals so he could understand this account and other related LLC accounts. No time to pursue mailing and other things mentioned in previous history. Will pursue ASAP. NOTE: Case related to Steve Lynch, Alder Street, and SJR Development Inc accounts in inventory also.



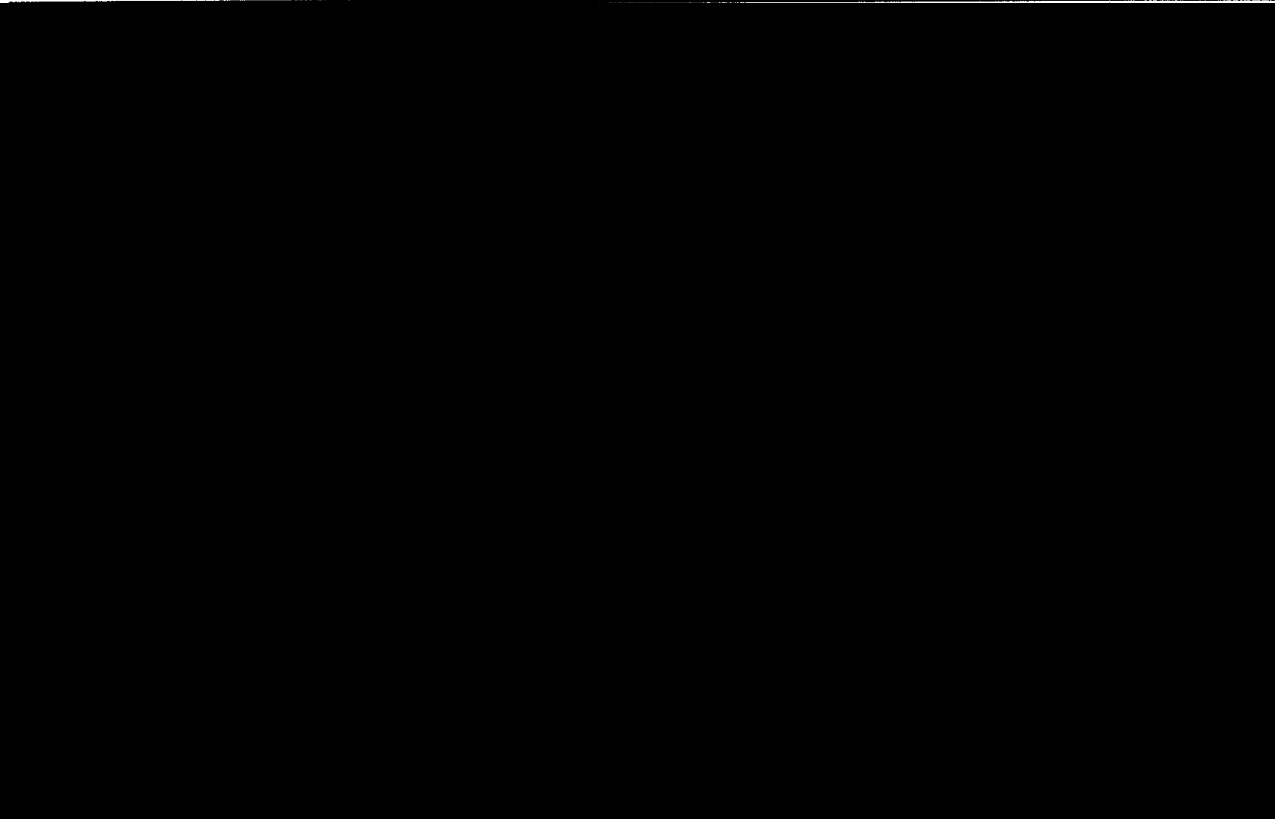
ACTION DATE: 04/23/2007 SYSTEM DATE: 04/23/2007 CONTACT: OFFICE CREATE ID: 22062439

Wednesday, June 16, 2010, 10:55 am

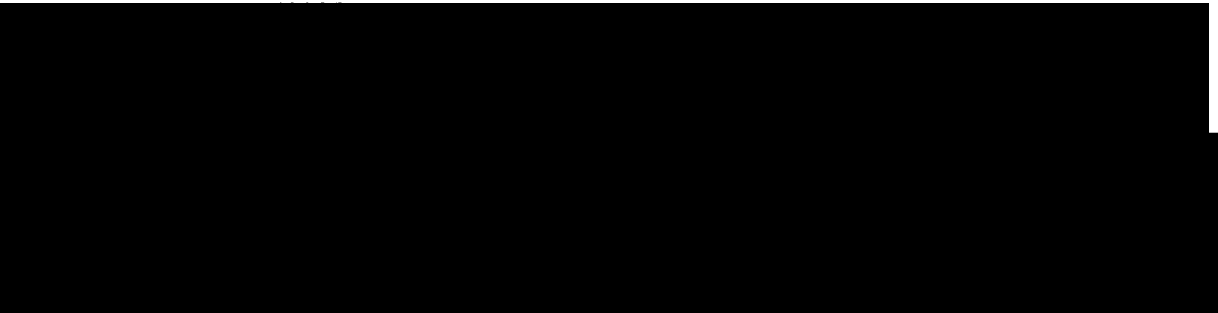
REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781



TC to TP. Not present. LMCB.



ACTION DATE: 04/24/2007 SYSTEM DATE: 04/24/2007 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

Return call from POA. Identified additional periods owing. TP indicates that he is not sure that our records are correct. Advised him I sent him literal transcripts for his review. Also advised him that it appears that

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC


TIN: 25-1881781

all tax is paid, but FTD, FTP and interest assessments remain. TP indicated that it sounds correct, but would like to review literals. States if correct he would like to submit a request for penalty abatement on those periods also. Advised OK. Furthermore, TP indicates that he would be agreeable to the following:

1. Filing and paying Form 941 for 200703 directly with me.
2. Start making Federal tax deposits timely, starting 5/15/2007.
3. Paying all remaining interest owed on all periods.
4. Submitting penalty abatement request on additional periods.

Advised him that if he did this it was more likely that GM would approve penalty abatements on all periods (based on reasonable cause). TP requests until 5/7/2007 to provide me something in writing indicating that he is agreeable to paying the interest owed on the delinquent 941 tax accounts and also agreeable to start making FTD's timely and also file and pay (01)200703 return by 04/30/2007, along with supplying me a penalty abatement request on additional 941 tax periods.

TP requested I hold off on lien filing on additional periods (giving him a chance to review literal transcripts) along with sending out additional levies until 5/7/2007 giving him opportunity to provide 1-4 above. TP warned of additional lien filings, levies and possible summons, along with 6020b if TP does not comply with providing information by deadline listed.



Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 10/16/2007 SYSTEM DATE: 10/16/2007 CONTACT: PHONE CREATE ID: 22062440

PUB 594 VERIFIED
ADV OF TP ADVOCATE PROG
TP/POA CONTACT
PAYMENT/DEL RET DEMAND
FULL COMPLIANCE CK
GENERAL HISTORY
PUB 1 VERIFIED
ADV OF 3RD PRY CONTACT
PUB 1660 VERIFIED

TP/POA CONTACT

RESULTS: Received Voice Mail Message from Taxpayer, returned call and spoke with Taxpayer. Went over Pub 1, 594, 1660, CAP/CDP, Taxpayer Advocate, 3164 Taxpayer had no questions as these have been discussed several time before.

PUB 1 VERIFIED

It was previously received by TP/POA.
It was delivered/mailed to TP/POA on 10/16/07
Provided explanation of contents on
No Taxpayer questions.

PUB 594 VERIFIED

Provided explanation of contents on 10/16/07
No Taxpayer questions.

PUB 1660 VERIFIED

Provided explanation of contents on 10/16/07
No Taxpayer questions.

LEVY SOURCES

RESULTS: verified ICS levy source.

FULL COMPLIANCE CK:

Cause/Cure: previously addressed by prior RO.

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

Advised Taxpayer that case would be transferred within the next month and discussed why. Taxpayer understood. Taxpayer questioned September's payment application. Due to the number of entities I requested Taxpayer to submit a letter request with date of payment so that I could pull specific transcripts for him. He will fax it to me.

Requested full pay / part pay: advised Taxpayer that any balance he knows he owes, he need to make payment on. Since I have not made an analysis of the cases I cannot give Taxpayer an informed interview at this time and since the case is going to be transferred I will not invest the time to understand Taxpayer's structure.

I could not ascertain whether or not Taxpayer is in compliance and what kind of depositor Taxpayer is at this time.

Taxpayer understands that this account will be transferred by 11/30. If not I will schedule to complete a full analysis and schedule an appointment with Taxpayer to continue work of the case.

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 04/15/2008 SYSTEM DATE: 04/15/2008 CONTACT: PHONE CREATE ID: 22062411

ATTEMPTED CONTACT

ATTEMPTED CONTACT
RESULTS:

Received a phone message from Steve Lynch - he had called RO Grimm and was referred to me. He did not state what the call concerned, but I'm assuming it has to do with the application of his 2006 refund - he is arguing that the money should not have been taken and applied, but my review indicated this as all done properly.

Return call to 412-422-7612 but got his voice mail. Left message that I had returned his call and requested he call me today.

ACTION DATE: 04/17/2008 SYSTEM DATE: 04/17/2008 CONTACT: PHONE CREATE ID: 22062411

PUB 594 VERIFIED
TP/POA CONTACT
PUB 1 VERIFIED
ADV OF 3RD PRY CONTACT
PUB 1660 VERIFIED

TP/POA CONTACT

RESULTS: received call from Steve Lynch

PUB 1 VERIFIED

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411.
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

It was previously received by TP/POA.
Provided explanation of contents on 04/17/2008.
No taxpayer questions.

PUB 594 VERIFIED
Provided explanation of contents on 04/17/2008.
No taxpayer questions.

PUB 1660 VERIFIED
Provided explanation of contents on 04/17/2008.
No taxpayer questions.

Received several phone messages and pages from Steve Lynch - returned them as they came in but we played telephone tag for 2 days. Finally spoke to him today.

The purpose of his call was to discuss his 2006 refund that was applied to back civil penalties. I explained my position, that we applied the money as it was designated. Of course, his position was that we misunderstood what he meant, but he did agree that his designation made it appear that the money was to be applied to Alder Street, which is exactly where we applied it.

I attempted to discuss his other cases, specifically the pyramiding liabilities for ASMC Investment LLC, Iceoplex at Southpointe, and JSBR Investment LLC, but he was very evasive, stating he didn't have access to the information at this time - I specifically requested the name or names of the owners of the LLC's, and whether they were single or multi member. He could not (or would not) provide this information. He did, however, state that none of these entities had any payroll for 2008. When I asked him if he had any other entities for 2008 that were not making their timely tax deposits, he said he didn't know. He is well aware that the lien and final notice must be filed in the name of the member - he referenced the incorrect liens that were filed and withdrawn.

Because he was so evasive and refused to answer questions at this time, the initial contact was very brief - I was unable to secure most of the information needed per the pick list - cause and cure, compliance etc. He requested a meeting so that we could review all of the entities - I told him that I was meeting with our attorneys next week, and I would schedule the appointment after that meeting. (My meeting with Julia Wahl is April 25)

He has received all the publication - Pub 1, 594, 1660 and has exercised his appeal rights on numerous occasions, so there were no questions to discuss today.

He requested transcripts of his personal accounts and I agreed to send them.

Secured transcripts for all 1040s 2002-2006 and all civil penalties, mailed to tp

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 04/30/2008 SYSTEM DATE: 05/01/2008 CONTACT: OFFICE CREATE ID: 22062411

PUB 594 VERIFIED
TP/POA CONTACT
DEADLINE GIVEN
PUB 1 VERIFIED
ADV OF 3RD PRY CONTACT
PUB 1660 VERIFIED

TP/POA CONTACT
RESULTS: meeting with Lynch and Julia Wahl

PUB 1 VERIFIED
It was previously received by TP/POA.
Provided explanation of contents on 04/30/2008.
Answered questions on 04/30/2008.

DEADLINE GIVEN
DATE DUE: 06/04/2008
ACTION: meeting - to provide documentation
CONSEQUENCES: summons

PUB 594 VERIFIED

Wednesday, June 16, 2010, 10:55 am

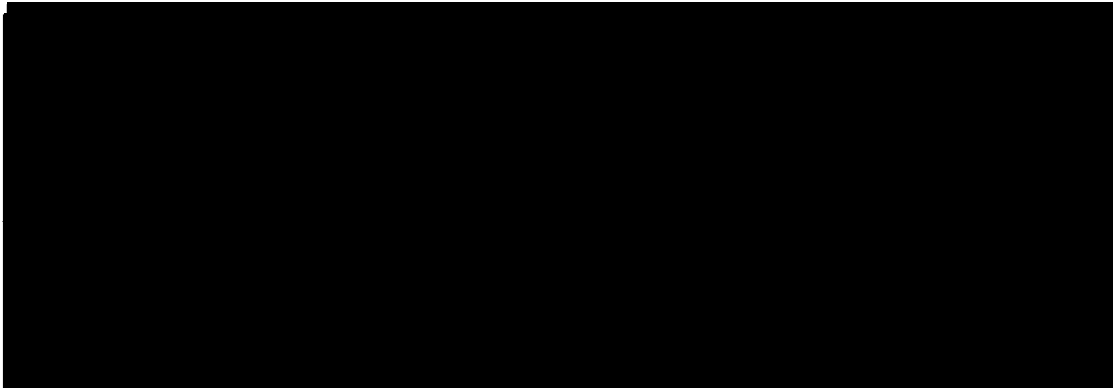
REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

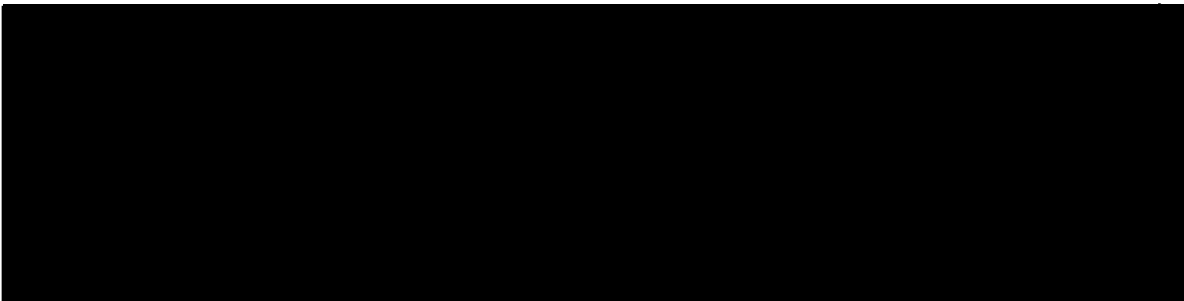
Provided explanation of contents on 04/30/2008.
Answered questions on 04/30/2008.

PUB 1660 VERIFIED

Provided explanation of contents on 04/30/2008.
Answered questions on 04/30/2008.



Yesterday, we met with Lynch for 3 hours. He presenting a large package, indexed for all the exhibits for checks issued, letters, agreements etc and we reviewed every page.



He also presented a long list of payments - per Julia's direction, I will trace all of these payments to make sure he was given credit for them as designated payments.

We discussed a lien that was recorded in Allegheny County against SJL-DLR Enterprises, Steven Lynch partner. This lien was erroneously filed in March 2004 when it was believed that Lynch was the liable for the payment of the taxes for SJL-DLR by nature of his partnership being the single member of Alder Street. This was later determined to be incorrect (see earlier history) and the lien was withdrawn in Washington County but not Allegheny County. I will need to research and request this withdrawal.

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

Lynch believes that once he is given credit for all the "misapplied" payments, he will owe nothing. He wants the lien released now - we explained that, even if the payments are credited to his accounts, there may still be interest due, and the liens will not be released until fully paid. He stated he will pay this interest.

After the agreement was reached pertaining to the open litigation, I attempted to discuss the current liabilities still unpaid. I provide him with Pub 1, 594 and 1660 - he has received on several occasions and had no questions. Lynch had absolutely no information, claiming he could not, off the top of his head, answer questions concerning who were the owners of the various LLCs during the periods at issue. Julia asked him why he had so many changes in his entities and his response was that it was complicated.

Lynch then began to complain that a previous RO had appeared at his office unexpectedly and began asking questions and showing his credentials, when that person should have been dealing with him. He's claiming harassment. He also reiterated his position that our regulations concerning the single member disregarded entity issue for LLCs is against the law, and that our regulations concerning this caused all the problems. I pointed out that this entire problem was caused by his failure to pay his taxes when they were due. I also explained that, when we can't secure information to resolve the liabilities from the taxpayer, we contact third parties.

He questioned me on my refusal to abate the penalties on one of his entities, when the previous RO had already agreed that they would be abated. I told him that we, as revenue officers, don't have the authority to determine to abate penalties - the group manager must agree, and the previous RO did not submit this to the manager. We do, however, have the ability to deny the abatement, since the taxpayer is afforded appeal consideration. When I reviewed the case, I did not feel that abatement was warranted, and issued the letter accordingly. He then asked why I made that decision - I explained that he had numerous outstanding liabilities that were continuing and that I had located a letter from Appeals denying abatement on other similar penalties. He asked me if I considered the hardship issue - I told him that I followed our criteria, and that I normally didn't consider hardship since these were employment taxes withheld from employees pay, but that is why he is afforded appeal rights. He cited a Third Circuit case and asked me if I wasn't required to follow it - again, I told him that I was not aware of the case, but I use our criteria - again, he was afforded his appeal rights. The letter I sent him concerning the denial of the abatement allowed him 15 days to respond - that 15 days has expired. His next step if he chooses to pursue this is to pay the penalties and file a claim. He made it clear that he does not believe Appeals will give him proper consideration on any issue and will pursue if necessary through the courts.

I attempted to discuss compliance - the only information he would provide was that none of the entities currently assigned to me have employees after

Wednesday, June 16, 2010, 10:55 am


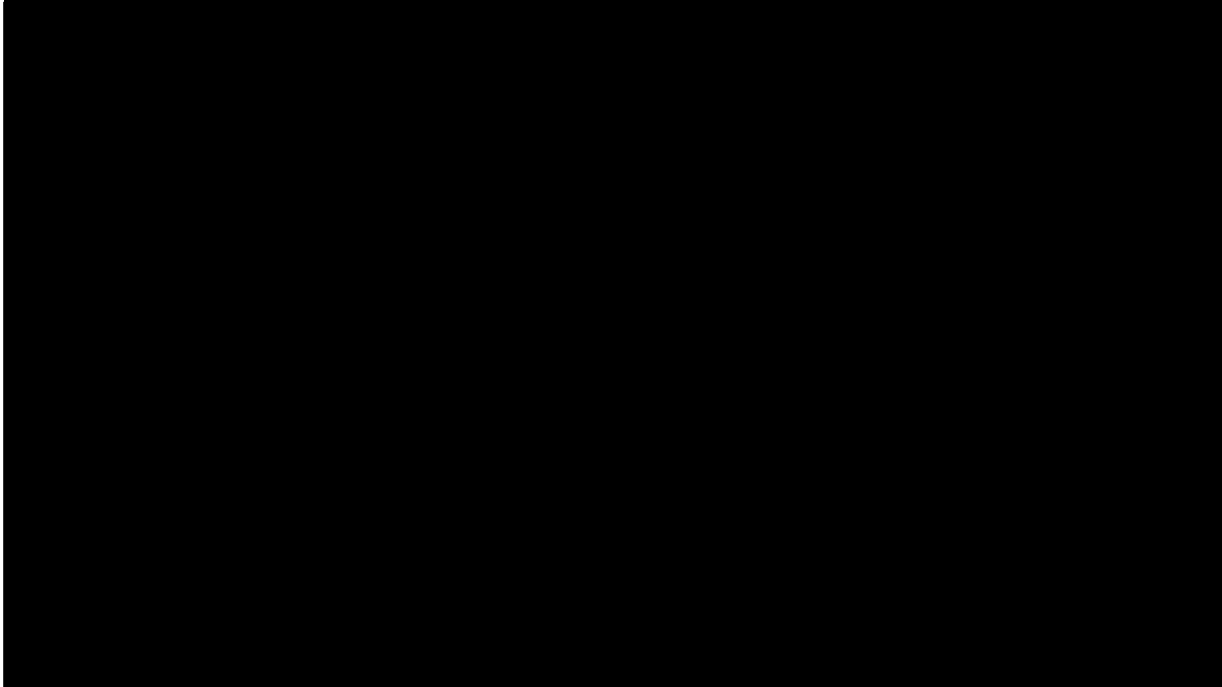
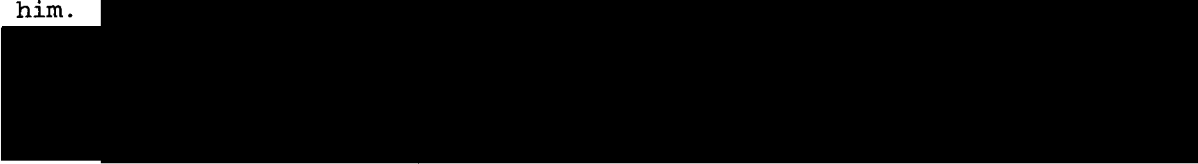
REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

Dec. 2007 - his employees have all been consolidated under the Bodytech entity, using that EIN but the name had changed to SRA Services LLC. I told him that I found no current deposits for 2008 under that Bodytech number - he said he would have to check on this to make sure his information was correct.

He did explain the name used on our Body tech accounts for Katherine Lewis as the member. Lewis had the original business and still has other locations - however, she has nothing to do with the operation of Bodytech at Southpoint.

Although he had no information today concerning the current liabilities, I was not in a position to make an issue of this - this was Counsel's meeting, not one that I had arranged. We agreed that we would meet on June 4 in my office and he will provide all necessary information. I told him that I would be preparing a list of all the information needed (9297) and would mail it to him.



Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 06/04/2008 SYSTEM DATE: 06/09/2008 CONTACT: OFFICE CREATE ID: 22062411

PUB 594 VERIFIED
CAUSE AND CURE
TP/POA CONTACT
PUB 1 VERIFIED
PUB 1660 VERIFIED

TP/POA CONTACT
RESULTS: see history

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781****PUB 1 VERIFIED**

It was previously received by TP/POA.
Provided explanation of contents on 06/04/2008.
Answered questions on 06/04/2008.

CAUSE AND CURE

RESULTS: see history

PUB 594 VERIFIED

Provided explanation of contents on 06/04/2008.
Answered questions on 06/04/2008.

PUB 1660 VERIFIED

Provided explanation of contents on 06/04/2008.
Answered questions on 06/04/2008.

This history is for the meeting held with Steven Lynch on Wed, June 4th. The meeting was held Wed morning but I had another field call that afternoon, preventing me from completing the documentation that day. The payments secured on Wed were posted that day, and letters advising of the remaining amount due were also mailed as requested on 6/4, but there was no time to complete the detailed history documentation. On Thurs/Fri. June 5/6 I was on an overnight field call to Chambersburg, so this is the first opportunity to address this history.

Steven Lynch and his assistant, Katarina Krajina attended the meeting. Lynch brought in a list of items to be addressed; primarily concerning the 9297's issued after our last meeting. We addressed each case - he provided substantial payments on some. He blamed cash flow for all non payment.

JSBR Investment LLC:

He provided cashiers check for 45,134.12 to be applied to all payroll taxes for 01/200709 and some penalty and interest - remaining bal due will be made on 6/11.

He provided cashiers check for 42,444.80 to be applied to all payroll taxes for 01/200712 and some penalty and interest - remaining bal due will be made on 6/11.

He provided a cashiers check for 3159.03 to be applied to payroll taxes for 10/200712 - balance due will be paid on 6/11

He did not provide the CIS or the copies of bank records because he will be paying these in full within the week.

Per the notes he provided, this was a single member during 2007, with Steven Lynch the only member. Wages ceased in Dec 2007, but the business is still

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REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

operating. As of Jan 2008, it became a multi-member, with SRA Investment LLC and SRA Investment Company the members. Steven Lynch was the only person controlling the finances - responsible for the TFRP (moot point since all taxes are now paid).

Iceoplex at Southpointe LLC:

He provided a cashiers check for 26,340.30 to be applied to payroll taxes for 01/200709, and some penalty and interest - bal due to be paid on 6/11.

He provided a cashiers check for 27,701.39 to be applied to payroll taxes for 01/200712, with bal due to be paid on 6/11

He did not provide CIS because he had already given one to the Washington group. I explained that these are only good for 1 year - his is outdated and must be completed. He is still arguing the legality of our assessments on this entity. He also did not provide the copies of the bank records - again arguing the legality. Since the taxes are paid, we no longer need the bank records for the TFRP.

As of 1/1/07 this entity was a multimember LLC, with SRA Investment LLC and SRA Investment Company the members. For 2006 and prior, it was a single member, with Southpoint Rink Associates LP as the only member.

ASMC Investment LLC:

He provided a cashiers check for 25,644.45 to be applied to payroll taxes for 01/200709, with some penalty and interest paid. The remaining amount will be paid on 6/11.

He provided a cashiers check for 30,547.93 to be applied to payroll taxes for 01/200712, with some penalty and interest paid - the bad due will be paid on 6/11.

He provided a cashier's check for 713.34 to be applied to 940 taxes for 200712, with balance due paid on 6/11.

He did not provide the CIS because he will be paying these in full. He also did not provide the copies of bank records for the same reason.

This entity was always a multi member, with SRA Investment LLC and Steven Lynch the members.

Bodytech at Southpointe LLC - name changed to SRA Services LLC as of Jan 2008. Same EIN,

He provided a check for 305.31 to be applied to penalties and interest for 01/200712.

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

He provided a check for 675.77 to be applied to penalties and interest for 01/200709.

He provided a check for 644.38 to be applied to penalties and interest for 01/200706.

He provided a check for 693.18 to be applied to penalties and interest for 01/200703

He provided a check for 299.83, to be applied to penalties and interest for 01/200612

As stated above, this entity is now called SRA Services LLC and now employs all of the people formerly covered by all the other entities. This is now the only entity with employees.

He provided a cashiers check for 102,016.86 to fully pay the taxes due on the 01/200803 return. This return was filed but it has not been processed yet. He also provided an amended return for this period - there was an error on the first return. This amended return will be submitted for processing after the first return posts.

He did not provide the CIS or copies of checks because all taxes are now paid for this entity.

This was always a multimember entity - the current members are SRA Investment LLC and SRA Investment Company. The former members were Steven Lynch and Kadee Lewis

With the payments received on Wed, June 4, all payroll taxes should now be paid, - no additional TFRP is required. Lynch requested I provide him with updated payoff figures completed to June 11, and he will provide payment. Letters advising him of the balanced due were sent to him on June 4 as requested.

We discussed my request for copies of the ban records for ASMC Holding - he told me refused to provide any of these records because I was in violation of the court order attempting to collect this money. I explained to him that I wasn't requesting this information to enforce collection against this entity - I'm fully aware of the court order. I was requesting this information to pursue a possible alter-ego against this entity since all the payments made last year were from one bank account titled in the name of Alder Street Management Co. I think this surprised him and he agreed that he could see how this would appear. However, since all the taxes are being paid, this should no longer be an issue.

We also discussed the prior concerns for his liens etc - I explained that the lien unit was correcting the liens and his name should be removed shortly.

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

In addition, per my discussion with Julia Wahl, we will be issuing a withdrawal of the liens filed for his TFRP assessments. I explained that, although I can't be sure that every penny has been paid (once the credits post to the correct entities we will know for sure), we are going to issue a withdrawal of the liens now. I will be requesting this within the next week, although Advisory will have to process this so I can't give him a time frame.

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION


Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 03/18/2009 SYSTEM DATE: 03/18/2009 CONTACT: PHONE CREATE ID: 22062401

GENERAL HISTORY

Spoke with T/P Lynch re: CAP appeal. Wants payment agreement on entity. Advised no agreement will be considered when he is not current. Verified with him that he is not current. T/P continues to pyramid. Advised T/P only way IA would be considered is if he was unable to pay, he was current with any and all operating entities, and the agreement encompassed all entities with any balances due. Advised also that any attempts to do that would be handled by RO and he would have to withdraw any and all CDPs, CAPS, Equiv hearings in Appeals.



ACTION DATE: 03/19/2009 SYSTEM DATE: 03/19/2009 CONTACT: OTHER CREATE ID: 22062411

GENERAL HISTORY

The manager spoke to Lynch yesterday and concurred with my enforcement action against all entities - as a result, Lynch faxed Form 9423 for the CAP Appeal

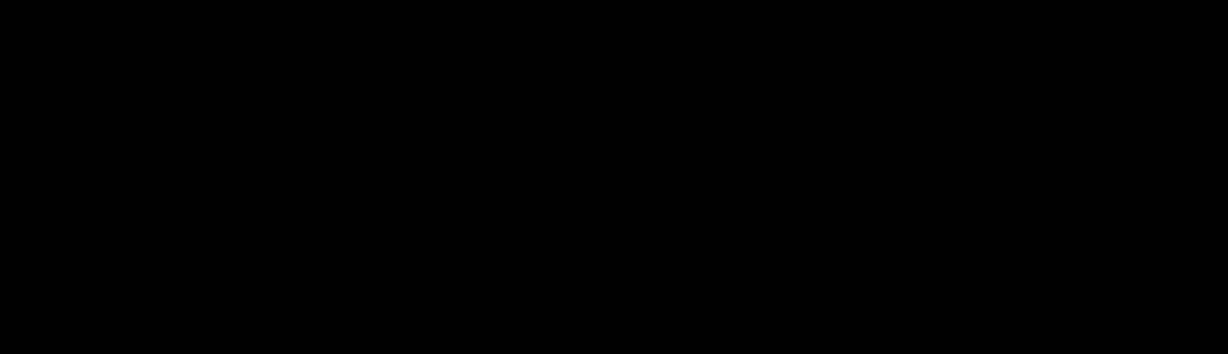
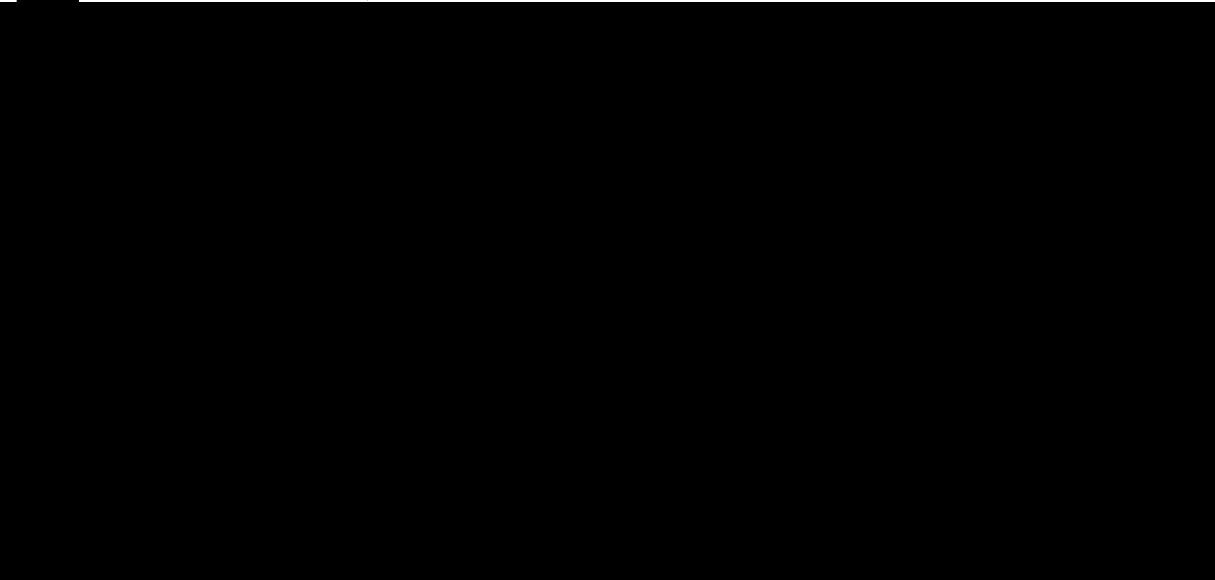
Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

- this particular CAP appeal specifically relates to the Southpointe Rink Associates liabilities. Per the 9423, he is claiming that our denial of an installment agreement is arbitrary and capricious. The manager noted in her history that no amount was ever offered for the agreement and therefore didn't need to be addressed as a formal request for IA. She also advised him that we would only consider a request if he was current (he admitted he is not) and the agreement would have to include all entities, requiring a withdrawal of any CDP requests currently being considered.

I received a voice mail message yesterday from Lynch - he stated he had faxed the CAP request but thought we could work this out without going to Appeals - since he is not making any serious effort to resolve the back issues, and is running up substantial new liabilities for SRA Services LLC, I will not agree to any resolution other than full payment or enforcement action.



REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 03/27/2009 SYSTEM DATE: 03/27/2009 CONTACT: PHONE CREATE ID: 22062411

GENERAL HISTORY

Received phone call from Steven lynch this morning.

Discussed the appointment letter for April 2 - he will appear as requested.

Discussed the levies issued by manager on SRA - Lynch filed a CDP directly with the service center on the new periods - he filed it with them because they sent him the notice. As a result, he wanted to point out that the levies issued by Kathleen Eisenbart were inappropriate. I explained that the law had changed, allowing for the issuance of levies on new periods if there had been a CDP filed in the past 2 years - he was unaware of this law change. Luckily, I anticipated the CDP filing with the service center and their probably delay in processing it and continued with the DETL process rather than issuing the levies myself. These levies will stand.

He explained that his intention was to pay all of the liabilities and get

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

current - I explained that I had heard this before, and that he had made absolutely no attempt to get current and stay current. Not only did he not make any deposits during the 200806, 200809, 200812 or 200903 periods, he didn't pay any of the amounts when he received the notices.

We discussed his conversation with my manager concerning the CAP and the request for IA - he said that the manager had referred him back to me. I explained that what she meant was that, if he was current and I felt an IA should be considered, that I would be the person handling the request - he is not current and there is no consideration to be given to the IA - I referred his case to Appeals.

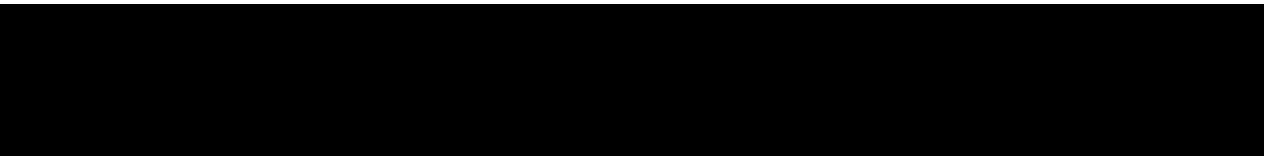
We discussed the purpose of the meeting next week if Appeals was handing all of the SRA accounts now - since I must address the TFRP and can still levy on the SRA accounts even if the CDP is in effect I'm still considering these as collection accounts. We will need to secure the CIS as well as the 4180 (I also intend to deliver the 903 letter). This does raise the issue however, on what actions other than issuing DETL levies we are permitted to take on DETL periods if Appeals is involved. That is not addressed in any of the memos we have received on this new process.

We discussed what it would take for me to consider him current. I explained that, considering his past history of non compliance, it would be more than him making one tax deposit on the current payroll - it would have to be demonstrated over a period of time.

We discussed the Iceoplex 12153 - I explained that Iceoplex did not qualify for a CDP because Iceoplex didn't owe the taxes for the periods in question. Lynch questioned why he had received notices recently in that name if Iceoplex did not owe the money - again, this is due to how the assessments are listed on the computer, but Southpointe Rink owes for those particular periods and Southpoint Rink already had the CDP. Per Lynch, he is going to pay these assessments and then file a claim for refund and take the case to court. That is his right.

Once again, most of the conversation was geared to how he was cooperating and would be resolving these issues, but his actions don't support this.

Finally, we discussed the problems with the previous lien withdrawals and the fact that they still haven't been corrected. I told him that I was aware of his meeting with Julia Wahl and that she and I discussed the best way to handle this. I assured him that she had taken the necessary steps to try to resolve.



REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

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ACTION DATE: 04/02/2009 SYSTEM DATE: 04/03/2009 CONTACT: OFFICE CREATE ID: 22062411

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

GENERAL HISTORY

Documenting my meeting yesterday with Steven Lynch.

First, we discussed the SRA Services LLC issues. I hand delivered the L903 (the acting manager had previously mailed the letter, but the IRM requires hand delivery). We discussed the necessity for current timely deposits, and the ramifications if he doesn't - monthly filing and special deposits, possible criminal prosecution. He will comply. He has a PIN for EFTPS but there was a problem - he may have to re-request another one. If that is the case, he must make his deposits via coupon. He pays every Friday, so the deposit is due the following Wed, and he must provide proof to me that the deposit was made.

Lynch is currently trying to secure financing to pay off all of the liabilities for all entities. Due to the national banking problems, he has been unable to do this, but is hopeful that he will be able to do this now that the TARP money is out there. My lien on Southpointe Rink Associates is causing the problems because Southpointe Rink owns the real estate - he can't borrow unless the resolution of that lien is addressed. He expects the refinancing to be completed by the end of May.

We discussed the equity in the building - his outstanding mortgage is still 4 million - but he estimates the value of the building to be 10 million. That may be optimistic in this economy, but he feels strongly that there is substantial equity.

We discussed the TFRP for SRA Services LLC, and prepared the 4180. Per Steven Lynch, he is the only person controlling the finances, and he directs all payments - however, he does not sign the checks. His employees, Drew Mutschler and Dennis Allison sign the checks - at his direction.

As requested, he provided copies of the bank records, checks and the signature card for the TFRP.

We discussed the TFRP process for SRA Services LLC - he was concerned that another lien right now against him personally would cause problems with the new financing. I explained the TFRP process - he will receive the 1153 and 2751 and be given 60 days to appeal, so this is not something that will generate a lien immediately. If he appeals, then the assessment is not made until the appeal is resolved. If he does not appeal, then the normal time frame for the assessment is several weeks. He was worried that the lien would be filed without any warning. I assured him that no lien would be filed until he was given at least the first notice of the assessment.


We discussed the financial status of SRA Services LLC - I did not complete the CIS because there is nothing to complete. SRA Services provides labor to all of his other entities. There are no assets, and the income is basically what his other entities pay SRA for the labor. He supplies the labor, issues

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
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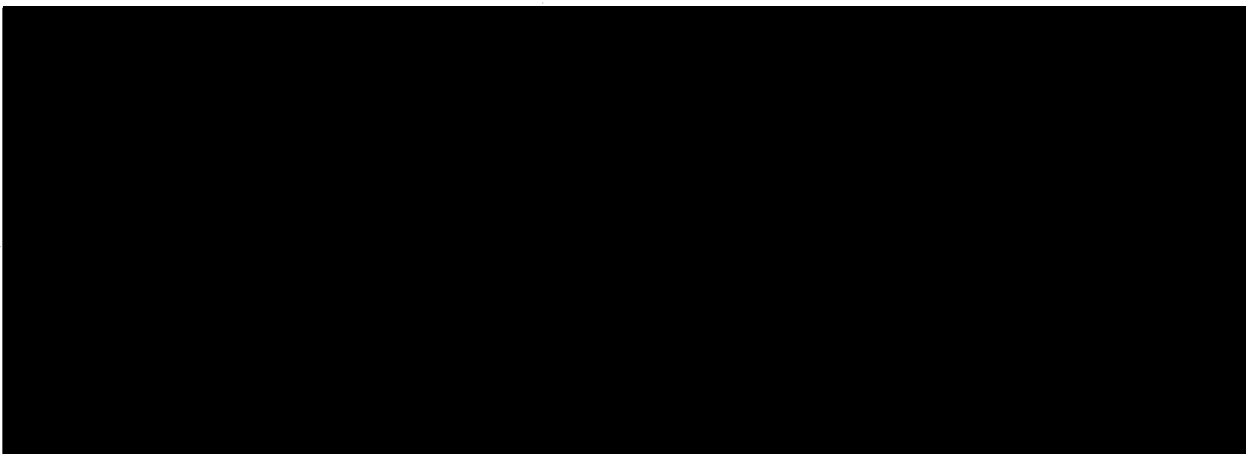
Name: ICEOPLEX AT SOUTHPOINTE LLC**TIN: 25-1881781**

an invoice to the other entities, and they pay the amount to reimburse the costs.



Much of what happens on SRA Services is going to depend on Steven's ability and willingness to get current and stay current. He understands this. Any enforcement action would either be against the bank account or by levying his other entities - neither of these is likely to produce substantial results without effort. I was quite clear - I will allow him time to do the refinancing (for lack of a better way to resolve), but if he fails to make his deposits, I will pursue the monthly filing.

We then discussed Southpointe Rink Associates - he said that Appeals had told him that they wouldn't consider his CAP because he hadn't proposed an actual agreement. I explained that we were considering his request to be an appeal based on the proposed levy, and that we had the ability to deny any IA request based on him continuing non-compliance. We then discussed the possibility of a valid agreement. Lynch correctly pointed out that, if we were willing to enter into a 12 month agreement (again hopefully receiving full payment when the refinancing was completed) we would receive money now that we would not be able to get until we took action against the real estate, since that is the only asset of Southpointe Rink Associates LP. He would argue any seizure action based on his continuing belief that Southpointe Rink as the single member of Iceoplex, was not really liable for the Iceoplex liabilities. I explained that, because of this conflict, I would recommend foreclosure of our lien in Federal Court. This would take time and be costly, but it could be done.



We agreed to the following concerning Southpointe Rink - he will submit a


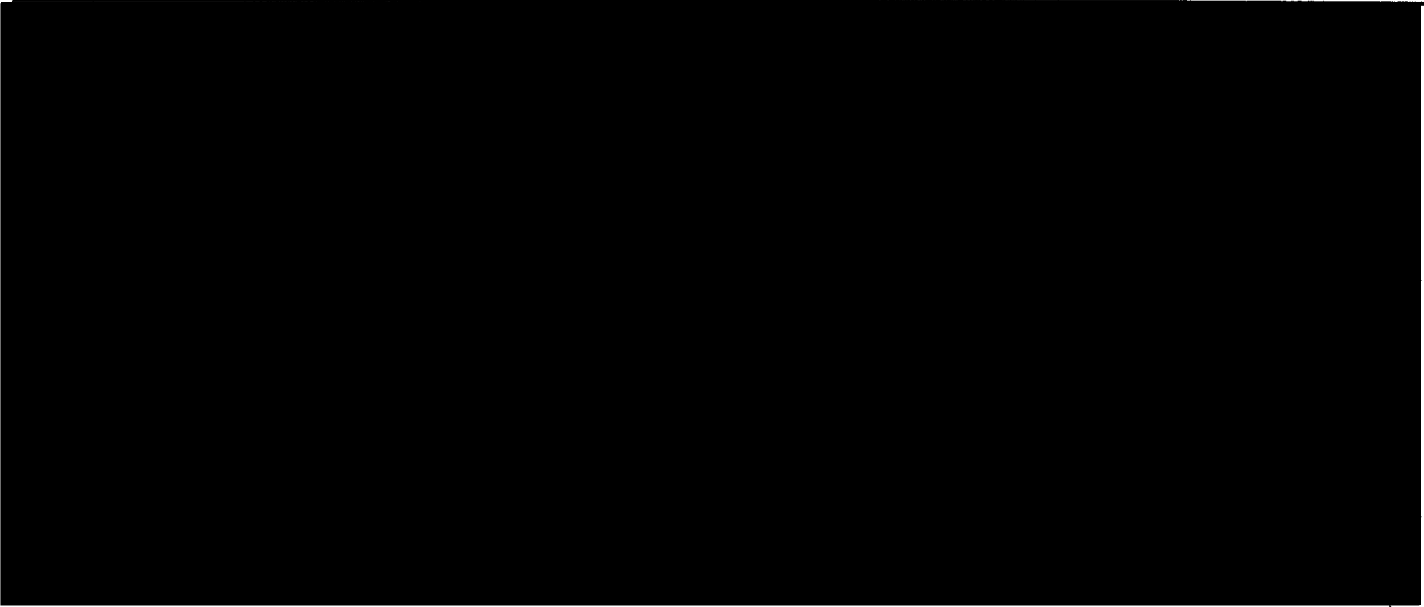

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Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

formal request for IA by April 13. If it appears reasonable I will recommend the IA to the manager - any acceptance of the agreement is subject to her approval and Lynch will be notified if she doesn't approve. He understands that he does not have an agreement unless the manager approves the IA.



2411

Wednesday, June 16, 2010, 10:55 am

REQUESTOR: 2206-2411
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ICEOPLEX AT SOUTHPOINTE LLC

TIN: 25-1881781

ACTION DATE: 08/25/2009 SYSTEM DATE: 08/25/2009 CONTACT: OFFICE CREATE ID: 22062411

GENERAL HISTORY

Met with Steven Lynch today and discussed my next actions.

Advised that even though he has open CDP cases in appeals, the prohibition for enforcement action only covers levy and seizure under URC 6330 - it does not prevent us from filing suit to foreclose - my next action. Per Steven, he will find a way to pay the Southpointe Rink/Iceoplex liabilities next week. He is racing the clock at this point - I will allow no additional time.

As to the pyramiding accounts for SRA Services - I hand delivered both the 1058 for the 200903 period and the 1153/2751 for the TFRP assessment today. Advised that my next action is to try to get injunctive relief from the court. Again, he is racing the clock.

Per Steven, he has his loan application in place and thought he would close before this -

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obviously, this hasn't happened. The credit committee is meeting next week - he still thinks he is going to borrow to full pay - but I have my doubts.

To date, I have delayed issuing levies to his other entities that pay the wages for SRA because of the unlikelihood of compliance with the levies - however, I told him that I will issue the levies - and if he fails to honor I will pursue that issue in court too - that's 3 possible court cases.

He does not want the notoriety.

